



Federal
Public Service
FINANCE



CBAM

CARBON BORDER ADJUSTMENT MECHANISM

20-10-2023



ROLE OF CUSTOMS



Reporting obligations



Grant access to the
CBAM transitional
registry



Send automatically
data to the Commission
via the surveillance
mechanism



Control goods upon
their entry into/exit
from the customs
territory of the Union
and enforce the law





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INFORM YOU

You have a reporting obligation!

Now you know 😁



Who is “you”?

‘reporting declarant’ means any of the following persons:

- a) the importer who lodges a customs declaration for release for free circulation of goods in its own name and on its own behalf;
- b) the person, holding an authorisation to lodge a customs declaration referred to in Article 182(1) of [Regulation \(EU\) No 952/2013 of the European Parliament and of the Council](#), who declares the importation of goods;
- c) the indirect customs representative, where the customs declaration is lodged by the indirect customs representative appointed in accordance with Article 18 of Regulation (EU) No 952/2013, when the importer is established outside the Union or where the indirect customs representative has agreed to the reporting obligations in accordance with Article 32 of Regulation (EU) 2023/956;

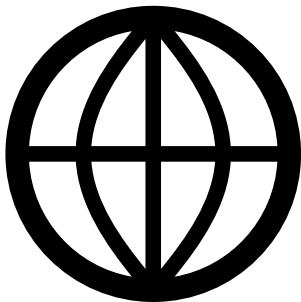


Who is "you"?



Inside the EU

- Importer/Operator
- Indirect representative



Outside the EU

- Indirect representative

MEASURES

2834 21 00 00

Section VI - (Chapters 28...38) - Products of the chemical or allied industries

INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

I. CHEMICAL ELEMENTS

II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS

III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS

IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS

V. SALTS AND PEROXSALTS, OF INORGANIC ACIDS AND METALS

Nitrites; nitrates

- Nitrates

-- **Of potassium**


Footnotes: [TN702](#), [TN701](#)

Supplementary unit: -

Country of origin/destination:

Trade type:

Non-tariff measures (Restrictions)

EU/BE	Geographical area	Measure type	Tariff	Quota	Conditions	Additional codes	Footnotes	Regulation
	ALLTC Excl.(CH, IS, LI, NO, XC, XL)	Carbon Border Adjustment Mechanism					TM967	R0956/23



INFORM YOU

TARIC/TARBEL – TM967

Regulation (EU) 2023/956 – Article 35 – Reporting obligation:

1. Each importer or, in the situations covered by Article 32, the indirect customs representative, having imported goods during a given quarter of a calendar year shall, for that quarter, submit a report ('CBAM report') containing information on the goods imported during that quarter, to the Commission, no later than one month after the end of that quarter.
2. The CBAM report shall include the following information:
 - (a) the total quantity of each type of goods, expressed in megawatt-hours for electricity and in tonnes for other goods, specified for each installation producing the goods in the country of origin;
 - (b) the actual total embedded emissions, expressed in tonnes of CO₂e emissions per megawatt-hour of electricity or for other goods in tonnes of CO₂e emissions per tonne of each type of goods, calculated in accordance with the method set out in Annex IV;
 - (c) the total indirect emissions calculated in accordance with the implementing act referred to in paragraph 7;
 - (d) the carbon price due in a country of origin for the embedded emissions in the imported goods, taking into account any rebate or other form of compensation available.

Regulation (EU) 2023/956 – Article 2.4 – Scope:

Regulation (EU) 2023/956 shall not apply to goods originating in the third countries and territories listed in point 1 of Annex III.

<https://cbam.ec.europa.eu/declarant>



WHEN DO YOU HAVE TO REPORT?

Reporting period	Report dispatch
Q4 2023 (October – November – December)	January 2024
Q1 2024 (January – February – March)	April 2024
Q2 2024 (April – Mai – June)	July 2024
Q3 2024 (July – August – September)	October 2024
Q4 2024 (October – November – December)	January 2025
Q1 2025 (January – February – March)	April 2025
Q2 2025 (April – Mai – June)	July 2025
Q3 2025 (July – August – September)	October 2025
Q4 2025 (October – November – December)	January 2026



WHAT DO YOU HAVE TO REPORT?

- Imported goods (*Importation = release for free circulation*)
- Processed products resulting from the inward processing procedure when they are imported and if they contain products listed in the CBAM-regulation, even if they are not themselves listed in the CBAM-regulation.
- Processed products resulting from the outward processing procedure
- Returned goods



ACCESS TO THE CBAM TRANSITIONAL REGISTRY

1. Register to the Social Security Portal
2. Ask for the role 'TAXUD' on the eGov-app (EORI number or CBE required)
3. Go to the CBAM Transitional Registry
4. On the *Where are you from (WAYF)* page, do as shown on the picture



Get your **RAG-On!**

Where Are You From (wayf)

Select the domain of the application you request access to

Customs

Select the country where you want to be authenticated

Belgium

Select type of actor

Economic Operator

OR Customs Representative

I am acting on behalf of:

Myself

The following (natural/legal) person with:

I give my consent to request my Identity Profile information and share it with UUM&DS and Customs EIS

Submit



ARE THERE ANY NATIONAL ADDITIONAL MEASURES?

No

- National additional codes (for the customs declaration)?
- Other products added to the scope applicable only in Belgium?
- Other measures?



NEED MORE INFORMATION?

Customs

[CBAM | SPF Finances \(belgium.be\)](#)

Competent authority

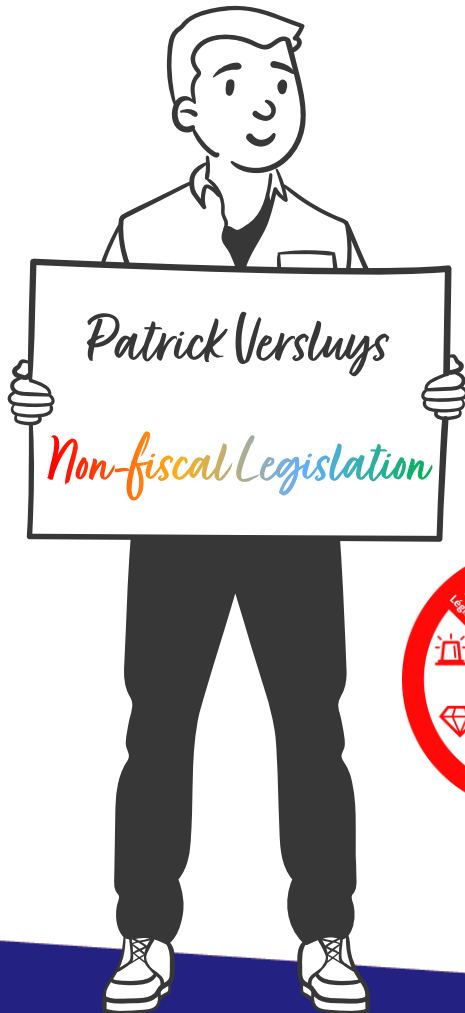
[Mécanisme d'ajustement carbone aux frontières \(CBAM\) \(climat.be\)](#)

European Commission

[Carbon Border Adjustment Mechanism \(europa.eu\)](#)



CONTACTPOINTS



Customs

Registration: plda.helpdesk@minfin.fed.be

Other: info.douane@minfin.fed.be

Competent authority

info.cbam@health.fgov.be



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THANK YOU FOR YOUR ATTENTION
ANY QUESTIONS?



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